

**ATTENDANCE AND FISCAL REPORT  
FOR SPECIAL PROGRAMS FOR  
THE SEVERELY HANDICAPPED**

CDFS 1400 Pg. 1 of 2 (06/04)

Mail completed report to:

CALIFORNIA DEPARTMENT OF EDUCATION

**Child Development Fiscal Services**

1430 N Street, Suite 2213

Sacramento, CA 95814-5901

REPORTING PERIOD		CONTRACT NUMBER					
MONTH ENDING	YEAR						
		COUNTY		VENDOR CODE			

FULL NAME OF CONTRACTING AGENCY

ANALYST

**SECTION I - CERTIFIED CHILDREN**

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE PRIOR PERIOD (Col. C Prior Report)	CURRENT PERIOD	CUMULATIVE FISCAL YEAR (Col. A + Col. B)
DAYS OF ENROLLMENT			
DAYS OF OPERATION			
DAYS OF ATTENDANCE			

**SECTION II - REVENUE**

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE PRIOR PERIOD (Col. C Prior Report)	CURRENT PERIOD	CUMULATIVE FISCAL YEAR (Col. A + Col. B)
RESTRICTED PROGRAM Child Care Food/National School Lunch Program	\$	\$	\$
Restricted income for operating costs			
Maintenance of Effort			
Other ( <i>specify</i> )			
<b>SUBTOTAL</b>			
TRANSFER FROM RESERVE			
INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS			
NON-RESTRICTED INCOME Other ( <i>specify</i> )			
<b>TOTAL REVENUE</b>	\$	\$	\$

AGENCY CONTACT	TITLE	TELEPHONE (    )       EXT.	DATE

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EDUCATION  
**ATTENDANCE AND FISCAL REPORT FOR  
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**SECTION III - EXPENSES** (See instructions.)

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE PRIOR PERIOD (Col. C Prior Report)	CURRENT PERIOD	CUMULATIVE FISCAL YEAR (COL. A + COL. B)
REIMBURSABLE EXPENSES			
1000 Certificated Salaries	\$	\$	\$
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment <i>(program-related)</i>			
6500 Equipment Replacement <i>(program-related)</i>			
Depreciation or Use Allowance			
Start-Up Expenses <i>(service level exemption)</i>			
Indirect Costs (Rate: _____%; included in Admin Cost)			
NONREIMBURSABLE EXPENSES			
6100-6500 Nonreimbursable capital outlay			
Other nonreimbursable expenses <i>(specify)</i>			
TOTAL EXPENSES	\$	\$	\$
TOTAL ADMINISTRATIVE COST <i>(included in section III above; within 15% of reimbursable costs)</i>	\$	\$	\$

COMMENTS: If necessary, attach an additional sheet to further explain information contained in this report.

CERTIFICATION -- <i>I hereby certify that, to the best of my knowledge and belief, the information contained in this report is accurate and complete.</i>	SIGNATURE OF AGENCY DESIGNEE <i>(Original signature only)</i>	TELEPHONE (       ) EXT.	DATE
AGENCY FISCAL CONTACT	TITLE	TELEPHONE (       ) EXT.	DATE

**Contractors Required to File This Report:** Child Care and Development contractors operating Special Programs for the Severely Handicapped.

**Report Deadlines:** Reports must be submitted in accordance with the Child Care and Development contract Funding Terms and Conditions (FT & C) and Program Requirements. Monthly reporting is required by contractors who are on Conditional or Provisional status. All other contractors shall submit reports according to the timelines listed below:

<u>Period Ending</u>	<u>DUE to be RECEIVED in CDFS (NOT POSTMARKED)</u>
September 30	October 20
December 31	January 20
March 31	April 20
June 30	July 20

**To be valid, a report must be complete and signed. (Please note that only original signatures are acceptable.) Invalid reports or reports not received in the Child Development Fiscal Services Unit by the 20<sup>th</sup> of the month following the end of the reporting period will be deemed delinquent, and all subsequent apportionments will be withheld until reporting requirements have been met.**

**How This Report is Filed:** The submission of the report is the responsibility of the contractor. The principal administrative officer may delegate responsibility for completion of the report to staff members, but the agency's Board is responsible for the accurate and timely completion of the report. The agency designee **must sign** the report, and it must be **received** by the Child Development Fiscal Services Unit on or before the due date.

### **INSTRUCTIONS**

Use only Columns B and C for the first report of the fiscal year. Column A remains blank. Beginning with the second report, Column C of the previous report is entered in Column A. Adjustments should be made in Column A and reasons for the adjustments stated in the Comments Section or on a separate sheet of paper. **DO NOT USE NEGATIVE FIGURES IN ANY OF THE COLUMNS.** Column B must show the total for the current reporting period only. Column C is the total of Columns A and B.

**SECTION I – CERTIFIED CHILDREN:** Report only information about children who have been certified as eligible for California Department of Education subsidized services. A family is considered to be enrolled in the program when the application and certification forms have been completed, information has been verified, and forms have been signed.

**DAYS OF ENROLLMENT** – *The enrollment data from the contractor's enrollment and attendance register, totaled for all children in the program for the days the contractor is open to provide services.*

**DAYS OF OPERATION** – A day of operation is a day the contractor provided subsidized child care and development services for one or more subsidized families enrolled. Contractors should note the reasons for any deviation between the actual days of operation and contract days of operation.

**DAYS OF ATTENDANCE** – A child is in attendance when he or she is present in the program for any part of a day **OR** when he or she is absent because of illness or quarantine, illness or quarantine of the parent, family emergency, court-ordered visitation, or a reason which is clearly in the best interest of the child. This number must be equal to or less than the Days of Enrollment.

**SECTION II – REVENUE:** Report all revenue for the program in which certified children are enrolled. Do not report child development contract payments received from the California Department of Education.

**CHILD CARE FOOD/NATIONAL SCHOOL LUNCH** – Revenue received from Child Nutrition and Food Distribution Division deposited in the Child Development Fund.

**RESTRICTED INCOME FOR OPERATING COSTS** – Report income received when the donor restricts the use of the funds for goods, services, or other operating costs reimbursable by the California Department of Education in the current program year. Report here any fees collected for field trips.

**MAINTENANCE OF EFFORT** – Report Maintenance of Effort funds received by the program which are restricted for child care operating costs in the current fiscal year. Do not report nonrestricted Maintenance of Effort funds here; report them under "Other Income."

**TRANSFER FROM RESERVE FUND** – Report the amount of funds transferred from the reserve fund and used for reimbursable allowable expenses. Be sure to include corresponding expenses in Section III.

**INTEREST EARNED ON CHILD DEVELOPMENT CONTRACT PAYMENTS** – Report only interest earned on payments advanced for this contract. Interest earned on non-contract funds should be reported under "Other Income."

## INSTRUCTIONS

**SECTION III – EXPENSES:** Report all expenses for certified children enrolled in the program.

**Title 5, Section 18063 regulations require that “Contractors shall report all expenditures on an accrual basis.”** Report costs as they occur rather than when they are actually paid.

**EQUIPMENT** – As specified in the “Funding Terms & Conditions” (FT & C), purchases for both new and replacement equipment may require prior written approval by the California Department of Education, Child Development Division. Equipment purchases that are not reimbursable should be reported under “Nonreimbursable Expenses.”

**DEPRECIATION OR USE ALLOWANCE** – See the FT & C for information on calculations.

**START-UP EXPENSES** – Contractors that are eligible to claim start-up expenses will have a start-up/service level exemption allowance specified on the face sheet of their contract.

**INDIRECT COSTS** – Compute this amount only if you have a written cost allocation plan and only if the indirect cost directly benefits the child development program. Indicate indirect cost rate used. Note that an indirect cost rate may only be applied against reimbursable expenses in budget categories 1000-5000; refer to the FT & C. Rates are subject to audit verification.

**NONREIMBURSABLE EXPENSES** – Report all nonreimbursable expenses (see the FT & C) for the program. Include accrued nonreimbursable liabilities (but not encumbrances).

**TOTAL ADMINISTRATIVE COST** – Costs not related to the direct provision of services to children. For example, administrative costs would include such things as the cost of the position (or portion of a position) responsible for personnel management, budgeting and/or accounting; the cost of the position (or portion of a position) responsible for completion of the annual contract renewal certification; and the costs (including indirect costs) related to these positions.

Comments: Provide any information that will assist in understanding unusual circumstances which are reflected in your report, and any changes made to cumulative prior period data. Changes in days of operation, variations in enrollment or attendance, and delays in expenditures are some items that require explanations.

When a correction is necessary, an amended report is not required (except for the June final). Adjustments should be made by reporting the corrected figures in Column A (prior period) of the next report to be filed. **DO NOT USE NEGATIVE FIGURES IN ANY OF THE COLUMNS.** Note in the Comments section that the data in Column A reflect changes from prior reports, so it will be clear that the current data are correct and not a mistake in copying the data from Column C of the prior report. When an amended report is submitted, all pages are required (including an original signature).